IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITR No.59 of 1994
Date of decision:26.10.2006

Tarn Taran Steel Sales, Mandi Gobindgarh

....Petitioner

versus

Commissioner of Income Tax, Patiala

....Respondent

CORAM: HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present: None for the assessee.
Dr. N.L.Sharda, Advocate, for the revenue.

JUDGMENT:

This reference has been made at the instance of the assessee, proposing following questions of law for the opinion of this Court, arising out of the order of the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh, dated 18.5.1993 in ITA No.482/chandi/88, for assessment year 1981-82:-

> "(i) Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in holding that reasonable opportunity was given by the assessing officer to the assessee and that the principles of natural justice were not violated?
>
> (ii) Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in holding that the assessee had not discharged the onus to prove the genuineness of the cash credit transactions of Rs.30,000/-?"

When the reference was called out for hearing, none appeared

for the assessee.

In view of the above, we do not consider it appropriate to go into the merits of the case.

Accordingly, the reference is returned unanswered.

(Adarsh Kumar Goel)
Judge

October 26, 2006
'gs'

(Rajesh Bindal)
Judge